

# **Exhibit C**

**Qiao Xing Universal Telephone Inc.**

	<b>Date</b>	<b>Purchased</b>	<b>Price</b>	<b>Total</b>
<b>PELO a.s.</b>	5/25/2007	30,000	\$14.50	\$435,000
	6/5/2007	40,000	\$12.60	\$504,000
	6/27/2007	30,000	\$12.60	\$378,000
			<b>Total Purchase</b>	<b>\$1,317,000</b>
			<b>84 Day Avg.</b>	<b>\$9.80</b>
		-100,000	<b>Shares Retained</b>	<b>-\$980,000</b>
			<b>Total Loss</b>	<b>\$337,000</b>